

Vote :785 Koboko Municipal Council**FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

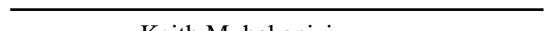
Signature :



Mangasa Stansloas, Town Clerk

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :785 Koboko Municipal Council**FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :785 Koboko Municipal Council**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	72,092	553,818	954,314
Discretionary Government Transfers	1,187,251	937,290	1,270,160
Conditional Government Transfers	4,627,790	3,592,789	4,955,017
Other Government Transfers	559,540	306,667	726,985
External Financing	31,620	0	8,440,413
Grand Total	6,478,293	5,390,564	16,346,889

Revenue Performance by end of March of the Running FY

The Vote by the end of third quarter received UGX 5,390,564,000 in revenue from the different sources which include Locally raised revenue of UGX 553,818,000, Discretionary Government transfers of UGX 937,290,000, Conditional Government transfers of 3,592,789,000 and other Government transfers of UGX 306,667,000 and the revenue performance level in the quarter was 75.5% of the budget which is the expected quarterly performance of 75%.

Planned Revenues for next FY

The Vote expects to receive a total of 16,346,889,000 in the FY 2020/2021 which is a significant increase from the Budget of Ugx 6,478,293,000 for FY 2019/2020 and this increase is attributed to increase in locally raised revenue, more allocation of central government transfers and external funding from European union in FY 2020/2021. The projection of the revenue of 16,346,889,000 for FY 2020/2021 will be constituted of Ugx 6,952,162,000 representing 42.5% that will come from central government transfers, Ugx 954,314,000 which 5.8% of the projection will come from local revenue resource and Ugx 8,440,413,000 from external funding which is 51.7% of the budget.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	1,014,560	904,291	1,662,804
Finance	161,982	211,562	537,280
Statutory Bodies	244,253	235,210	385,463
Production and Marketing	145,440	118,874	577,016
Health	860,399	625,602	3,960,614
Education	3,131,391	2,351,691	6,875,248
Roads and Engineering	457,713	383,416	666,469
Water	17,000	12,750	24,000
Natural Resources	83,456	393,416	257,345
Community Based Services	255,858	73,654	820,498
Planning	38,372	29,272	191,893

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Internal Audit	26,080	19,558	71,080
Trade, Industry and Local Development	41,788	31,269	317,178
Grand Total	6,478,293	5,390,564	16,346,889
<i>o/w: Wage:</i>	<i>3,644,306</i>	<i>2,751,476</i>	<i>3,767,833</i>
<i>Non-Wage Recurrent:</i>	<i>2,045,299</i>	<i>1,882,020</i>	<i>3,299,065</i>
<i>Domestic Devt:</i>	<i>757,068</i>	<i>757,068</i>	<i>839,579</i>
<i>External Financing:</i>	<i>31,620</i>	<i>0</i>	<i>8,440,413</i>

Expenditure Performance by end of March FY 2019/20

The departments by the end of the third quarter performed as below; Administration department received UGX 904,291,000 which is 89.1% of the budget, Finance received UGX 211,562,000 which is 130.6%, Statutory performed at 96.3%, Production and marketing performed at 81.7% of the budget, Health performed at 72.7% of the budget, Education performed 75.1% of the budget, Roads and Engineering performed at 83.8% of the budget, water was at 75.2%, Natural resources performed at 471.4% of the budget, Community based services performed 28.8% of the budget, Planning unit spent 76.3% of the budget, Internal audit spent 75% of the budget and trade performed at 74.8% of the budget. Overall the entity performed at 83.2% of the budget, with wage performance at 75.5%, Non wage at 92% of the budget while domestic development was at 100% of the budget.

Planned Expenditures for the FY 2020/21

The Municipal council plans to spend the projection of Ugx 16,346,889,000 as allocated to the different departments below; Administration department will receive ugx 1,662,804,000 which is 10.2% of the budget, The Finance department will receive Ugx 537,280,000 which is 3.3% of the budget, statutory bodies and council will receive 385,463,000 which is 2.4% of the budget, The production departments will receive Ugx 577,016,000 which is 3%, The Health Sector will receive Ugx 3,960,614,000 which is 24.2% of the budget, Education sector will receive Ugx 6,875,248,000 which is 42.1% of the budget, The roads and engineering department receive Ugx 666,469,000 which is 4.1% of the budget, Water will receive Ugx. 24,000,000 which is 0.1%, The natural resources department will receive Ugx 257,345,000 which is 1.6 % of the budget, community development Sector will receive Ugx 820,498,000 which is 5% of the budget, planning will receive 191,893,000 representing 1.2%, Internal audit will receive Ugx. 71,080,000 representing 0.4% and trade and industry will receive 317,178,000 of the budget which is 1.9%.

Medium Term Expenditure Plans

In the medium term the Municipal plans to spend more in education Ugx 6,875,248,000 followed by Health Ugx 3,960,614,000, Administration is Ugx 1,662,804,000, and the least being Water worth Ugx 24,000,000

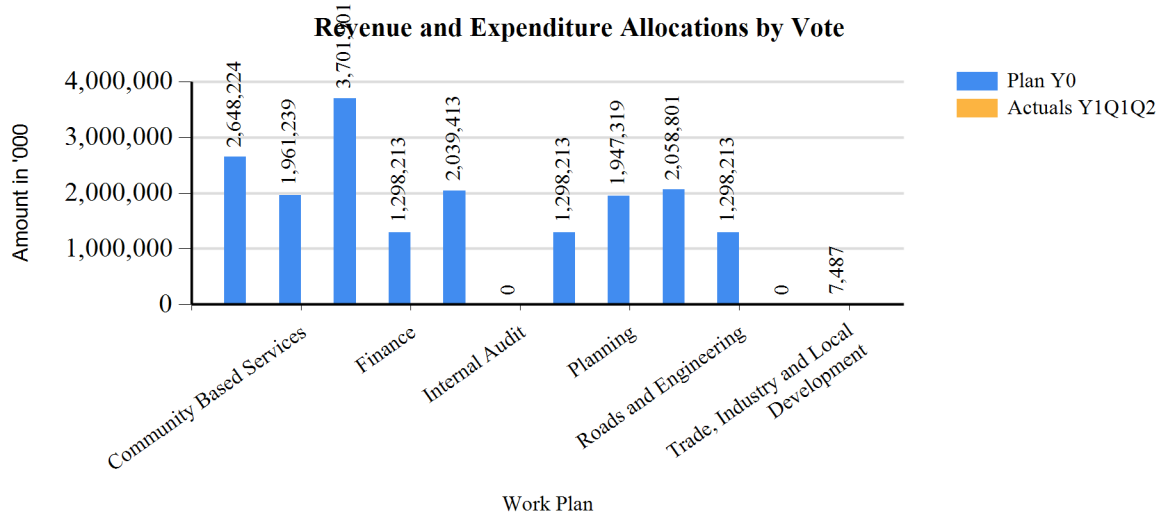
Challenges in Implementation

The major constraint which may affect the implementation of future plans include; staff inadequacy due to low wage allocations for staff recruitment coupled with delays by commission to recruit staff

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	72,092	553,818	954,314
Advertisements/Bill Boards	0	6,343	11,700
Animal & Crop Husbandry related Levies	0	31,600	39,600
Application Fees	6,000	188	1,000
Business licenses	38,092	54,688	126,000
Cess on produce	0	0	500
Court fines and Penalties – from other government units	0	0	100
Court fines and Penalties - private	0	1,635	8,750
Educational/Instruction related levies	0	0	500
Ground rent	0	1,369	12,000
Land Fees	0	374,600	14,000
Local Hotel Tax	9,000	13,007	20,500
Local Services Tax	19,000	13,976	27,000
Market /Gate Charges	0	0	258,780
Miscellaneous receipts/income	0	6,227	1,200
Occupational Permits	0	0	3,340
Other Fees and Charges	0	10,298	18,000
Other fines and Penalties - private	0	245	8,235
Other licenses	0	0	0
Park Fees	0	0	120,000
Property related Duties/Fees	0	26,169	41,650

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Rates – Produced assets- from private entities	0	0	150,000
Refuse collection charges/Public convenience	0	10,002	20,300
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	737	2,550
Registration of Businesses	0	465	2,600
Rent & rates – produced assets – from other govt. units	0	0	5,500
Rent & rates – produced assets – from private entities	0	400	8,500
Sale of (Produced) Government Properties/Assets	0	0	20,000
Street Parking fees	0	1,870	8,409
Utilities	0	0	23,600
Utilities – from other govt. units	0	0	0
2a. Discretionary Government Transfers	1,187,251	937,290	1,270,160
Urban Discretionary Development Equalization Grant	187,407	187,407	231,037
Urban Unconditional Grant (Non-Wage)	331,815	248,861	371,093
Urban Unconditional Grant (Wage)	668,030	501,022	668,030
2b. Conditional Government Transfer	4,627,790	3,592,789	4,955,017
Sector Conditional Grant (Wage)	2,976,276	2,250,454	3,099,803
Sector Conditional Grant (Non-Wage)	780,946	535,330	929,417
Sector Development Grant	169,661	169,661	208,541
Transitional Development Grant	400,000	400,000	400,000
General Public Service Pension Arrears (Budgeting)	0	0	84,997
Salary arrears (Budgeting)	46,657	46,657	0
Pension for Local Governments	50,090	37,568	68,424
Gratuity for Local Governments	204,158	153,119	163,835
2c. Other Government Transfer	559,540	306,667	726,985
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	0
Support to PLE (UNEB)	4,500	4,500	4,527
Uganda Road Fund (URF)	359,949	302,167	455,454
Uganda Women Entrepreneurship Program(UWEP)	0	0	71,913
Youth Livelihood Programme (YLP)	160,091	0	160,091
Support to Production Extension Services	0	0	0
Infectious Diseases Institute (IDI)	35,000	0	35,000
District Commercial Services Support (DICOSS) Project	0	0	0
3. External Financing	31,620	0	8,440,413
European Union (EU)	0	0	8,405,413
VNG International	31,620	0	35,000
Total Revenues shares	6,478,293	5,390,564	16,346,889

Vote :785 Koboko Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The entity by the end of the third quarter received UGX 553,818,000 of locally raised revenues against approved budget of UGX 72,092,000.0 which is 768.2% performance. However approved initial budget is lower than the overall budget approved through a supplementary budget.

Central Government Transfers

The entity by the end of the third quarter received UGX 4,836,746,000 as central Government transfers inform of Discretionary government transfer of UGX937,290,000, conditional government transfers of UGX 3,592,789,000 and Other Government transfers UGX 306,667,000. The performance is 75.5% of the central government transfers budget of UGX 6,406,201,000.

External Financing

External financing was not received in the quarter

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The entity projects to raise UGX 954,314,000 of locally raised revenues form the different sources in the financial year of 2020/2021. This slightly higher projection than the current years projection of UGX 813,000,000 that was approved through a supplementary budget because of property valuations.

Central Government Transfers

The entity projects to receive UGX 6,952,162,000 of central government transfers in the financial year 2020/2021 which is higher than the current year's budget of UGX 6,406,201,000. This is a higher projection because of more allocation of conditional grants, discretionary grants and other government grants. The central government transfers expected to be received in the year 2020/2021 include discretionary government transfers of UGX 1,270,160,000, conditional government transfers of UGX 4,955,017,000 and other government transfers of UGX 726,985,000

External Financing

In the Financial year 2020/2021, the entity expects to receive UGX 8,440,413,000 form European union and VNG international for refugee interventions and garbage management activities respectively .

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	90,776	50,974	544,609
District Production Services	54,664	4,081	32,407
<i>Sub- Total of allocation Sector</i>	145,440	55,055	577,016
Sector :Works and Transport			
District, Urban and Community Access Roads	457,713	296,696	610,369
District Engineering Services	0	0	16,100
Municipal Services	0	0	40,000
<i>Sub- Total of allocation Sector</i>	457,713	296,696	666,469
Sector :Trade and Industry			

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Commercial Services	41,788	24,593	317,178
<i>Sub- Total of allocation Sector</i>	41,788	24,593	317,178
Sector :Education			
Pre-Primary and Primary Education	1,838,875	1,342,640	4,515,240
Secondary Education	1,165,133	823,449	1,678,546
Skills Development	0	0	285,000
Education & Sports Management and Inspection	125,383	89,746	394,463
Special Needs Education	2,000	0	2,000
<i>Sub- Total of allocation Sector</i>	3,131,391	2,255,834	6,875,248
Sector :Health			
Primary Healthcare	203,964	121,106	2,997,210
District Hospital Services	0	0	210,071
Health Management and Supervision	656,435	441,981	753,332
<i>Sub- Total of allocation Sector</i>	860,399	563,087	3,960,614
Sector :Water and Environment			
Rural Water Supply and Sanitation	17,000	11,982	24,000
Natural Resources Management	83,456	390,730	257,345
<i>Sub- Total of allocation Sector</i>	100,456	402,712	281,345
Sector :Social Development			
Community Mobilisation and Empowerment	255,858	75,369	820,498
<i>Sub- Total of allocation Sector</i>	255,858	75,369	820,498
Sector :Public Sector Management			
District and Urban Administration	1,014,560	625,984	1,662,804
Local Statutory Bodies	244,253	156,405	385,463
Local Government Planning Services	38,372	17,173	191,893
<i>Sub- Total of allocation Sector</i>	1,297,186	799,562	2,240,160
Sector :Accountability			
Financial Management and Accountability(LG)	161,982	208,923	537,280
Internal Audit Services	26,080	12,591	71,080
<i>Sub- Total of allocation Sector</i>	188,062	221,514	608,360

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	571,434	469,089	735,816

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General Public Service Pension Arrears (Budgeting)	0	0	84,997
Gratuity for Local Governments	204,158	153,119	163,835
Locally Raised Revenues	0	0	71,500
Multi-Sectoral Transfers to LLGs_NonWage	28,124	49,940	94,723
Pension for Local Governments	50,090	37,568	68,424
Salary arrears (Budgeting)	46,657	46,657	0
Urban Unconditional Grant (Non-Wage)	36,349	27,262	46,282
Urban Unconditional Grant (Wage)	206,054	154,543	206,054
Development Revenues	443,127	435,203	926,988
External Financing	0	0	484,476
Multi-Sectoral Transfers to LLGs_Gou	20,218	12,294	30,464
Transitional Development Grant	400,000	400,000	400,000
Urban Discretionary Development Equalization Grant	22,909	22,909	12,049
Total Revenues shares	1,014,560	904,291	1,662,804
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	206,054	154,496	206,054
Non Wage	365,379	334,268	529,762
Development Expenditure			
Domestic Development	443,127	137,220	442,512
External Financing	0	0	484,476
Total Expenditure	1,014,560	625,984	1,662,804

Narrative of Workplan Revenues and Expenditure

The department expects to receive in the FY 2020/2021 a sum of Ugx 1,62,804,000 as compared Ugx 1,014,560,000 in FY 2019/2020, this is an increase because external financing in FY 2020/2021. The revenue expected is in form of wage of Ugx 206,054,000 , non wage of Ugx 529,762,000, domestic development grant of Ugx 442,512,000 and external development of Ugx 484,476,000

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	161,982	211,562	476,943
Locally Raised Revenues	0	0	168,000
Multi-Sectoral Transfers to LLGs_NonWage	13,768	100,507	162,943
Urban Unconditional Grant (Non-Wage)	50,214	37,555	48,000
Urban Unconditional Grant (Wage)	98,000	73,500	98,000
Development Revenues	0	0	60,337
External Financing	0	0	54,701
Multi-Sectoral Transfers to LLGs_Gou	0	0	5,636
Total Revenues shares	161,982	211,562	537,280
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,000	71,685	98,000
Non Wage	63,982	137,238	378,943
Development Expenditure			
Domestic Development	0	0	5,636
External Financing	0	0	54,701
Total Expenditure	161,982	208,923	537,280

Narrative of Workplan Revenues and Expenditure

The Department is allocated Ugx 537,280,000 for FY 2020/2021 as compared Ugx 161,982,000 in FY 2019/2020 the variation is because of more allocation of local revenues to department and external financing. Revenue is from the sources of Urban unconditional wage, non wage and local revenue.

The department plans to spend Ugx 98,000,000 on wages, Ugx 378,943,000 on non wages in the year and Ugx 5,636,000 on development related activities and Ugx. 54,701,000 on donor activities.

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	244,253	235,210	365,463
Locally Raised Revenues	71,804	74,069	81,000
Multi-Sectoral Transfers to LLGs_NonWage	19,736	46,606	119,670
Urban Unconditional Grant (Non-Wage)	102,713	77,035	114,793
Urban Unconditional Grant (Wage)	50,000	37,500	50,000
Development Revenues	0	0	20,000
External Financing	0	0	20,000
Total Revenues shares	244,253	235,210	385,463
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	28,792	50,000
Non Wage	194,253	127,613	315,463
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	20,000
Total Expenditure	244,253	156,405	385,463

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shs 385,463,000/- in the financial year 2020/2021 compared to shs,244,253,000 in the financial year 2019/2020 which represents a 57.8% increment in revenue projection for the financial year 2020/2021 for the department and this increase in revenue is because of increased allocation of local revenue and unconditional grant to the department and external financing.

The department intends to spend shs 50,000,000/- for wages/salaries and shs 315,463,000 on non wages to cover Ex-gratia for LC I and LC II chairpersons, honoraria for LLG councillors, procurement management services, councillors allowances and emoluments during council and standing committee meetings and external financing of ugx 20,000,000 for monitoring

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	95,145	71,948	112,373
Locally Raised Revenues	0	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	1,948	2,050	14,904
Sector Conditional Grant (Non-Wage)	43,551	32,663	40,823
Sector Conditional Grant (Wage)	48,646	36,485	48,646
Urban Unconditional Grant (Non-Wage)	1,000	750	2,000
Development Revenues	50,295	46,926	464,642
External Financing	0	0	445,000
Multi-Sectoral Transfers to LLGs_Gou	6,010	2,640	1,000
Sector Development Grant	19,285	19,285	18,642
Urban Discretionary Development Equalization Grant	25,000	25,000	0
Total Revenues shares	145,440	118,874	577,016
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,646	32,525	48,646
Non Wage	46,498	19,889	63,727
Development Expenditure			
Domestic Development	50,295	2,640	19,642
External Financing	0	0	445,000
Total Expenditure	145,440	55,055	577,016

Narrative of Workplan Revenues and Expenditure

The department plans to receive 577,016,000 Ushs as the overall budget for 2020/2021 FY. 48,646,000 /= will be used for staff salary payment, 63,727,000/= for non wage will be used for recurrent activities, 19,642,000/= for domestic development and external financing of Ugx 445,000,000 will be used for development in the agricultural sector.

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	767,294	555,580	1,054,801
Locally Raised Revenues	0	0	55,000
Multi-Sectoral Transfers to LLGs_NonWage	20,558	21,781	93,335
Other Transfers from Central Government	35,000	0	35,000
Sector Conditional Grant (Non-Wage)	111,470	83,599	273,697
Sector Conditional Grant (Wage)	589,768	442,326	589,768
Urban Unconditional Grant (Non-Wage)	10,498	7,874	8,000
Development Revenues	93,105	70,022	2,905,814
External Financing	31,620	0	2,744,544
Multi-Sectoral Transfers to LLGs_Gou	16,522	25,060	17,699
Sector Development Grant	39,963	39,963	103,571
Urban Discretionary Development Equalization Grant	5,000	5,000	40,000
Total Revenues shares	860,399	625,602	3,960,614
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	589,768	420,640	589,768
Non Wage	177,526	111,738	465,032
Development Expenditure			
Domestic Development	61,485	30,708	161,270
External Financing	31,620	0	2,744,544
Total Expenditure	860,399	563,087	3,960,614

Narrative of Workplan Revenues and Expenditure

Vote :785 Koboko Municipal Council**FY 2020/21**

The department plans to receive 3,960,614,000/= of which 55,000,000/= is locally generated revenues, 8,000,000/= is Urban Unconditional Grant, 589,768,000/= is Sector conditional grant-wage, 273,697,000/= Sector conditional grant-Non wage, 40,000,000/= is Discretionary Development Equalization Grant, 103,571,000/= is Sector conditional development grant, 35,000,000/= from other government transfers, and 2,744,544,000 from external financing and 111,033,933/= as multi sectoral transfers to Lower Local Government.

The department plans to spend the funds on the following; Ugx 589,768,000 on wages, Ugx 465,032,000/= on non wages recurrent expenditures, Ugx 161,270,000/= on domestic development and Ugx 2,744,544,000/= on donor development and transfer 111,034,000/= for both development and recurrent expenditures at Lower Local Governments

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,994,978	2,215,277	3,126,640
Locally Raised Revenues	0	0	15,000
Multi-Sectoral Transfers to LLGs_NonWage	1,096	872	6,351
Other Transfers from Central Government	4,500	4,500	4,527
Sector Conditional Grant (Non-Wage)	604,519	403,013	593,374
Sector Conditional Grant (Wage)	2,337,862	1,771,643	2,461,389
Urban Unconditional Grant (Non-Wage)	5,000	3,750	4,000
Urban Unconditional Grant (Wage)	42,000	31,500	42,000
Development Revenues	136,413	136,413	3,748,608
External Financing	0	0	3,652,280
Multi-Sectoral Transfers to LLGs_Gou	5,000	5,000	5,000
Sector Development Grant	110,413	110,413	86,328
Urban Discretionary Development Equalization Grant	21,000	21,000	5,000
Total Revenues shares	3,131,391	2,351,691	6,875,248
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,379,862	1,803,143	2,503,389
Non Wage	615,116	403,932	623,252
Development Expenditure			
Domestic Development	136,413	48,758	96,328
External Financing	0	0	3,652,280
Total Expenditure	3,131,391	2,255,834	6,875,248

Narrative of Workplan Revenues and Expenditure

Vote :785 Koboko Municipal Council**FY 2020/21**

REVENUE: The department planned to receive Ugx 6,875,248,000 of which Ugx 2,461,389,000 from SCG(W), Ugx 593,374,000 from SCG(NW), Ugx 42,000,000 from UUCG(W), Ugx 4,000,000 from UUCG(NW), Ugx 5,000,000 from DDEG, Ugx 86,328,000 from sector Dev't Grant, Ugx 15,000,000 from LR, Ugx 4,527,000 from OTCG (UNEB) and Ugx 3,652,280,000 from external financing

EXPENDITURE: Ugx 2,503,389,000 be used for payment staff salaries, Ugx 623,252,000 non wage to be used for paying UPE, USE and UPOLET, facilitating Monitoring and supervision and sports development and Ugx 96,328,000 for domestic development and Ugx 3,652,280,000 for external financed development

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	434,357	357,915	582,469
Locally Raised Revenues	0	0	38,000
Multi-Sectoral Transfers to LLGs_NonWage	8,408	6,248	9,518
Other Transfers from Central Government	359,949	302,167	455,454
Urban Unconditional Grant (Non-Wage)	3,000	2,250	7,000
Urban Unconditional Grant (Wage)	63,000	47,250	72,496
Development Revenues	23,356	25,500	84,000
External Financing	0	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	3,356	5,500	24,000
Urban Discretionary Development Equalization Grant	20,000	20,000	20,000
Total Revenues shares	457,713	383,416	666,469
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,000	47,039	72,496
Non Wage	371,357	226,157	509,973
Development Expenditure			
Domestic Development	23,356	23,500	44,000
External Financing	0	0	40,000
Total Expenditure	457,713	296,696	666,469

Narrative of Workplan Revenues and Expenditure

The department is allocated for FY 2020/2021 a sum of Ugx 666,469,000 as compared to Ugx 457,713,000 for FY 2019/2020 for both recurrent and development expenditures, this increase in IPF is because of more allocation of local revenues and multisectoral transfers to LLGs and external financing

The departments expects to spend Ugx 72,496,000 on wages, Ugx 509,973,000 on non wages and Ugx 44,000,000 on domestic development and Ugx 40,000,000 on eternal financing development

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	17,000	12,750	24,000
Locally Raised Revenues	0	0	6,000
Urban Unconditional Grant (Non-Wage)	2,000	1,500	3,000
Urban Unconditional Grant (Wage)	15,000	11,250	15,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	17,000	12,750	24,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,000	9,482	15,000
Non Wage	2,000	2,500	9,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	17,000	11,982	24,000

Narrative of Workplan Revenues and Expenditure

The department expects to receive ugx 24,000,000 in revenue for FY 2020/2021 as compared to the budget of 2019/2020 worth Ushs. 17,000,000. The revenue is 15,000,000 is unconditional grant wage and urban unconditional wage of 3,000,000. The revenue budget allocation is majorly from locally raised revenue.

The department plans to spend ugx 15,000,000 on wages and ugx 9,000,000 on non wage activities

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,760	369,830	93,200
Locally Raised Revenues	0	0	29,000
Multi-Sectoral Transfers to LLGs_NonWage	1,040	320,540	4,200
Urban Unconditional Grant (Non-Wage)	5,000	3,750	4,000
Urban Unconditional Grant (Wage)	60,720	45,540	56,000
Development Revenues	16,696	23,586	164,145
External Financing	0	0	121,780
Multi-Sectoral Transfers to LLGs_Gou	5,850	12,740	7,365
Urban Discretionary Development Equalization Grant	10,846	10,846	35,000
Total Revenues shares	83,456	393,416	257,345
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,720	44,323	56,000
Non Wage	6,040	324,037	37,200
Development Expenditure			
Domestic Development	16,696	22,371	42,365
External Financing	0	0	121,780
Total Expenditure	83,456	390,730	257,345

Narrative of Workplan Revenues and Expenditure

The department is allocated revenues Ugx 257,345,000 for the FY 2020/2021 as compared to Ugx 83,456,000 budget in FY 2019/2020, the increase in allocation of local revenue allocations and external financing in the FY 2020/2021.

The department plans to spend on Wage Ugx. 56, 000,000, on non wages Ugx 37,200,000 and on domestic development Ugx 42,365,000 and Ugx 121,780,000 on external financing development

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	232,135	56,209	339,533
Locally Raised Revenues	0	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	4,124	5,269	27,504
Other Transfers from Central Government	160,091	0	232,004
Sector Conditional Grant (Non-Wage)	13,920	10,440	14,025
Urban Unconditional Grant (Non-Wage)	4,000	3,000	4,000
Urban Unconditional Grant (Wage)	50,000	37,500	50,000
Development Revenues	23,724	17,445	480,965
External Financing	0	0	465,596
Multi-Sectoral Transfers to LLGs_Gou	23,724	17,445	15,369
Total Revenues shares	255,858	73,654	820,498
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,000	33,575	50,000
Non Wage	182,135	24,349	289,533
Development Expenditure			
Domestic Development	23,724	17,445	15,369
External Financing	0	0	465,596
Total Expenditure	255,858	75,369	820,498

Narrative of Workplan Revenues and Expenditure

The Department is allocated Ugx 820,498,000 for FY 2020/2021 as compared to the allocation of Ugx 255,858,000 for FY 2019/2020 and an increase in allocation due to European Union fund and a slight increase in locally raised revenue

The department plans to use the funds for wages Ugx 50,000,000, for non wages Ugx 289,533,000 and external financed development activities of Ugx 465,596,000

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	36,400	27,300	69,402
Locally Raised Revenues	0	0	19,000
Urban Unconditional Grant (Non-Wage)	6,000	4,500	20,002
Urban Unconditional Grant (Wage)	30,400	22,800	30,400
Development Revenues	1,972	1,972	122,491
External Financing	0	0	110,036
Urban Discretionary Development Equalization Grant	1,972	1,972	12,455
Total Revenues shares	38,372	29,272	191,893
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,400	10,308	30,400
Non Wage	6,000	4,950	39,002
Development Expenditure			
Domestic Development	1,972	1,915	12,455
External Financing	0	0	110,036
Total Expenditure	38,372	17,173	191,893

Narrative of Workplan Revenues and Expenditure

The department has been allocated for F/Y 2020/2021 Ugx 191,893,000 of which Ugx 30,400,000 is wage, Ugx 20,002,000 is urban unconditional Grant non wage, Ugx 19,000,000 is locally generated revenues and Ugx 12,455,000 is discretionary development Equalization Grant and external financing Ugx 110,036,000 which shall be spent as follows:
 Ugx 30,400,000 will be used for paying staff salaries; Ugx 39,002,000 will be used for non wage activities and Ugx 12,455,000 will be used for monitoring development activities and Ugx 110,036,000 for external development activities

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	26,080	19,558	43,080
Locally Raised Revenues	0	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,000
Urban Unconditional Grant (Non-Wage)	4,000	3,000	8,000
Urban Unconditional Grant (Wage)	22,080	16,558	22,080
Development Revenues	0	0	28,000
External Financing	0	0	28,000
Total Revenues shares	26,080	19,558	71,080
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,080	9,591	22,080
Non Wage	4,000	3,000	21,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	28,000
Total Expenditure	26,080	12,591	71,080

Narrative of Workplan Revenues and Expenditure

The department is allocated a budget of Ugx 71,080,000 /= composed of unconditional grant wage of 22,080,000/= Non wage, Ugx 8,000,000/=, Ugx 12,000,00 locally generated revenue and external financing of Ugx 28,000,000

The department expects to expend on wage Ugx 22,080,000 and Ugx21,000,000 on non wages activities and Ugx 28,000,000 on external financed activities.

Vote :785 Koboko Municipal Council**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	41,788	31,269	43,178
Locally Raised Revenues	0	0	6,000
Multi-Sectoral Transfers to LLGs_NonWage	362	200	680
Sector Conditional Grant (Non-Wage)	7,487	5,615	7,498
Urban Unconditional Grant (Non-Wage)	3,164	2,373	3,000
Urban Unconditional Grant (Wage)	30,776	23,081	26,000
Development Revenues	0	0	274,000
External Financing	0	0	274,000
Total Revenues shares	41,788	31,269	317,178
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,776	16,488	26,000
Non Wage	11,013	8,105	17,178
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	274,000
Total Expenditure	41,788	24,593	317,178

Narrative of Workplan Revenues and Expenditure

The department expect to receive a total of Ugx 317,178,000 in the FY 2020/2021 as compared to UGx 41,788,000 in the FY 2019/2020 which is an increase of 659% to the department.

The department plans to spend Ugx 26,000,000 on wages and Ugx 17,178,000 on non wage and Ugx 274,000,000 external financing activities

Vote :785 Koboko Municipal Council

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